



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
September 11, 2018 – 10:00 a.m.
Des Plaines, Illinois

- 1. Roll Call:** Chairman Mauro Gloriosi; Jim Bilotta; Kevin Freeman; Dana D. Kinion; and Robert J. Steffen.
- Staff:** Steve Waggoner, Acting Executive Director;
David Suarez; Chief Information Officer (Via Video Conference);
James J. Moffat, Chief Fiscal Officer and Human Resources Manager (Via Video Conference);
Michael Bullock, Springfield Office (Via Video Conference);
Dianne Lerman, Recording Secretary.
- Visitor:** Ram Natarajan, Attorney at Law, Managing Partner, Natarajan/Worstell

Chairman Gloriosi convened the meeting at 10:00 a.m.

2. Approval of Minutes from Previous Meeting

Mr. Steffen moved to approve the Board Minutes of August 14, 2018 as presented. Ms. Kinion seconded the Motion and it carried 4-0.

3. Adoption or Amendments to the Agenda

Mrs. Kinion moved to amend the Agenda to move forward item hh. "Motion to Revise Judgement" to the first item on the Agenda. Mr. Steffen seconded the Motion and it carried 4-0. Mr. Bilotta seconded the Motion and it carried 4-0.

Mr. Freeman joined the meeting at 10:10 a.m.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Discussion of Motions: Item hh. Motion to Revise Judgement: Moved Forward on Agenda

- hh. Angelo DiPaolo: #02-25794-I-3 (Cook - Northfield)
3712 N. Fremont Condo. Assoc.: #01-23025-R-1 (Cook - Lakeview)
Scientific Windows: #07-28720-I-1 (Cook - Lakeview)
Martin Contreras: #08-20321-R-1 (Cook - Cicero)
James Johannesen: #07-30208-R-1 (Cook - Lyons)
James Johannesen: #02-27729-R-1 (Cook - Lyons)
James Johannesen: #03-31139-R-1 (Cook - Lyons)
James Johannesen: #04-28752-R-1 (Cook - Lyons)
Eduardo Castaneda: #07-21199-C-1 (Cook - Berwyn)
James Sterling: #07-20350-R-1 (Cook - Oak Park)
Robert Ranquist: #03-25518-C-3 (Cook - Thornton)
Dor For Corp / Marvel Contaminant Control Industries: #01-23018-I-2 (Cook - Leyden)
American Grading, Co.: #00-24250-I-2 (Cook - Lyons)
W.C. Davidson, Palatine Inv. Corp: #01-27488-C-1 (Cook - Palatine)
Roger Grandt: #01-24864-C-1 (Cook - Wheeling)
W & S Properties: #02-20057-C-1 (Cook - Niles)
Morningstar Development Corp.: #00-24389-C-1 (Cook - Hyde Park)
European Development: #03-30316-C-2 (Cook - West Chicago)
European Development: #04-25698-C-1 (Cook - West Chicago)
Kahlid Ayyad: #04-27167-C-1 (Cook - Jefferson)
Kahlid Ayyad: #03-30302-C-1 (Cook - Jefferson)
Constantine Psaltis: #00-26207-C-1 (Cook - Jefferson)
Adams Travel: #03-30254-C-2 (Cook - North Chicago)
3712 N. Fremont Condominium Assoc. & related owners: #02-23077-R-1 (Cook - Lakeview)
3712 N. Fremont Condominium: #03-26499-R-1 (Cook - Lakeview)
Community First Bank: #08-23266-C-1 (Cook - South Chicago)
Martin Contreras: #08-20321-R-1 (Cook - Cicero)
Byrne Bradley Corp.: #07-23243-C-1 (Cook - Lakeview)
Richard Petraitis: #02-24324-R-1 (Cook - Palatine)
Lawrence Gualano: #04-23845-R-1 (Cook - Wheeling)
Clayton Sadler: #04-23159-R-1 (Cook - Wheeling)
John Mengel: #01-23230-R-1 (Cook - New Trier)
Raymond C. Herman: #01-25694-R-1 (Cook - Hanover)
John Burdick: #05-26853-R-1 (Cook - Schaumburg)
John Burdick: #04-27378-R-1 (Cook - Schaumburg)
Andrew Starck: #04-26715-C-1 (Cook - Elk Grove)
Gene Flynn: #05-21519-C-1 (Cook - Niles)
Koo: #03-28018-C-1 (Cook - Lakeview)

Koo: #00-23449-C-1 (Cook - Lakeview)
Koo: #04-28714-C-1 (Cook - Lakeview)
Koo: #01-28536-C-1 (Cook - Leyden)
Richard Bezark: #02-24964-I-2 (Cook - Northfield)
Sportsline: #01-25210-I-1 (Cook - Northfield)
Higgins Road Building, L.L.C.: #00-21397-C-3 (Cook - Maine)
Kwang Hyun: #01-23855-R-1 (Cook - New Trier)
Mousa Akkani: #01-20965-R-1 (Cook - Worth)
Adam Kieta: #08-30207-I-1 (Cook - Jefferson)
Paul Patel: #08-23035-C-1 (Cook - Bremen)
James Patton: #08-22820-R-1 (Cook - Bremen)
Zulfikar Esmail: #04-21077-R-1 (Cook - Evanston)
KFC #146: #03-23915-C-1 (Cook - Lake)
Michael B. Sheehy: #00-25828-C-1 (Cook - Jefferson)
Kedzie Plaza Associates: #99-23107-- (Cook)
VW Broaching Service Inc., Steven Hanna: #99-28405-- (Cook)
Arturo Lema: #99-30941-- (Cook)
Mousa Akkani: #02-26031 - (Cook-Worth)
James Johannesen: #05-26442 - (Cook-Lyons)
James Johannesen: #06-31625 - (Cook-Lyons)
James Johannesen: #07-30208 - (Cook-Lyons)

Mrs. Kinion moved to Deny the Motion to Revive Judgement without Prejudice with Leave to refile proper documentation. Mr. Freeman seconded the Motion and it carried 5-0.

4. Acting Executive Director's Report

Mr. Waggoner turned the IT Update Report over to David Suarez. Mr. Suarez reported on the current IT activities and projects. He reported on the recent installation of Voice over the Internet Protocol (VOIP) phones in the PTAB Des Plaines office. Both PTAB Offices in Springfield and Des Plaines now have VOIP Phones. Mr. Suarez reported the installation went very well and he stated the transition from Centrex to Voice Over the Internet Protocol will prove to be efficient and very cost effective for the State and the PTAB. Mr. Suarez reported on the ongoing efforts and improvements to the electronic processing of appeals. Mr. Suarez stated the IT staff recently sent 4,000 initial appeal notifications to the Cook County Board of Review.

Mr. Waggoner turned the meeting report over to James Moffat to report on the CMS Shakman Compliance Project. Mr. Moffat and Chairman Glorioso provided background information regarding the Shakman Decree, barring the practice of political patronage, and the appointment of the Special Master. Mr. Moffat reported exempt PTAB staff, and those

considered exempt, recently received a Shakman Compliance Questionnaire to fill out and return to CMS.

Mr. Waggoner reported on current operational issues: Mr. Waggoner reported the PTAB's proposed amendments appeared in the Illinois Register (42 Ill.Reg. 16136) on August 24, 2018). The first notice period will expire on Monday, October 8, 2018.

Mr. Waggoner reported on the scanning operations, as of September 10th the scanners are working on appeals received through May 10th.

Mr. Waggoner reported on the docketing and reviewing of files. He stated as of 9/4/18, we had assigned 2017 docket numbers to 5,889 Downstate and 16,529 Cook County appeals and we had 658 appeals in various stages of the review process (initial review, return review and evidence review). We currently have 85 to 90 mail bins yet to scan. The PTAB has generated 122,518 letters electronically and electronically processed evidence on 17,621 Cook County appeals. Mr. Waggoner further stated during the week of September 4th the IT staff sent to the Cook County BOR 4,000 initial appeal notifications that we had been holding for the "uncertified" townships.

Mr. Waggoner reported Mr. Moffat filed the PTAB's FY 19 Affirmative Action Plan on September 4, 2018.

Mr. Waggoner reported on the Cook County "Summer Project". He stated during the months of June through August we have received 1,225 stipulations or withdrawals. Most law firms are working on their remaining 2014 appeals.

Mr. Waggoner reported on the Executive Order rulemaking – He stated we plan on filing the second notice with JCAR within the week with respect to the amendment to the PTAB's rules proscribing an attorney/state legislator from representing a client before the PTAB in an assessment appeal.

Mr. Waggoner reported on current staffing: He reported Sasha Jonic accepted the Tech Advisor II position and will start on October 1, 2018. He further reported we have posted three positions to be filled in the Springfield office, an Office Assistant, Option 1; and two Appraisal Specialist IIs.

Mr. Waggoner reported on Cook County issues. He reported we have a meeting with the Cook County Board of review scheduled for 10:00 AM, Thursday, September 13th to discuss issues involving the work flow. The meeting will be held via video conferencing. Mr. Waggoner stated that on August 23, 2018, he sent Chief Deputy Commissioner O'Shields an e-mail with respect to the PTAB's processing of appeals and initial notification to the Cook County Board of Review.

Mr. Waggoner distributed copies of an ISBA article discussing the Cook County Circuit Court's ruling that the Illinois Department of Professional Regulation (IDFPR) cannot regulate an attorney using comparable valuations in a property tax proceeding as that is the practice of law, which is regulated exclusively by the Illinois Supreme Court.

Mr. Waggoner reminded the Board that the next meeting scheduled for 10:00 AM, Tuesday, October 9, 2018 in Des Plaines.

5. Discussion of Motions

- a. Malgorzata Kopec: #16-37934-R-1 (Cook - Wheeling)
Regina Corona: #16-37935-R-1 (Cook - Wheeling)
Ramiro Jimenez: #16-37936-C-1 (Cook - Proviso)
Dan Conversa: #16-37937-R-1 (Cook - Wheeling)

Chairman Glorioso moved to grant a final 30-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. Mario Allegro: #17-00091-C-1 (Champaign)

Chairman Glorioso moved to grant a final 30-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- c. Gerald Realty Holdings, LLC: #17-00187-C-2 (Kane)
Gerald Realty Holdings, LLC: #17-00188-C-3 (Kane)
Baymar Fabyan Randall, LLC: #17-00213-C-1 (Kane)

Mr. Bilotta moved to grant a final 60-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- d. All-Star Management: #17-00189-C-1 (Kankakee)

Mr. Bilotta moved to grant a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- e. Hudson Development Corporation: #16-40026-C-2 (Cook - West Chicago)
Steve Dolinsky: #16-40027-R-1 (Cook - West Chicago)
Michelle Fisher: #16-40029-R-1 (Cook - West Chicago)
Francis Abraham: #16-40222-R-1 (Cook - Northfield)
Yadegar Varda: #16-40224-C-1 (Cook - West Chicago)
Matt Brennan: #16-40225-R-1 (Cook - Northfield)
John Cartland: #16-40341-R-1 (Cook - Northfield)

Alan Klenetsky: #16-41671-R-1 (Cook - Niles)
SANDY LLC: #16-41741-C-1 (Cook - Schaumburg)
Gani Lumani: #16-41751-C-1 (Cook - Jefferson)
Leclaire Grand Corp: #16-41755-I-1 (Cook - Jefferson)

Mr. Freeman moved to grant a final 30-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- f. Katrina Kasten: #16-27260-R-1 (Cook - Lakeview)

Mr. Freeman moved to grant a final 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- g. David Weiner: #14-35503-C-1 (Cook - Wheeling)

Mrs. Kinion moved to grant a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- h. Daniel Glynn Jr: #17-00352-F-1 (Schuyler)

Mr. Bilotta moved to grant a final 90-day extension to the Schuyler County Board of Review. Chairman Glorioso seconded the Motion and it carried 5-0.

- i. Marisol Ash Olmedo Brothers LLC: #17-00196-R-1 (Kankakee)

Steve Harder HB Equities: #17-00198-R-1 (Kankakee)

Steve Harder HB Equities: #17-00199-R-1 (Kankakee)

Steve Harder HB Equities: #17-00200-R-1 (Kankakee)

Steve Harder HB Equities: #17-00201-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00217-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00218-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00219-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00220-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00221-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00222-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00223-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00224-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00225-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00226-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00227-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00228-R-1 (Kankakee)

Dustin & Tricia Kooy: #17-00229-R-1 (Kankakee)

Michael Hasemann: #17-00230-R-1 (Kankakee)

Michael Hasemann: #17-00231-R-1 (Kankakee)

Michael Hasemann: #17-00232-R-1 (Kankakee)
Michael Hasemann: #17-00233-R-1 (Kankakee)
Michael Hasemann: #17-00234-R-1 (Kankakee)
Michael Hasemann: #17-00235-R-1 (Kankakee)
Michael Hasemann: #17-00236-R-1 (Kankakee)

Mrs. Kinion moved to grant a final 30-day extension in each appeal to the Kankakee County Board. Mr. Steffen seconded the Motion and it carried 5-0.

- j. Michael Hasemann: #17-00237-R-1 (Kankakee)

Mrs. Kinion moved to deny the Kankakee County Board of Review's request for extension of time. Mr. Steffen seconded the Motion and it carried 5-0.

- k. Gerald Realty Holdings, LLC: #17-00167-C-2 (Kane)
Best Buy #387: #17-00177-C-3 (Kane)
The Walnut SpeakEasy: #17-00185-C-1 (Kane)
Life Storage, LP: #17-00208-C-2 (Kane)
Joseph Lazar: #17-00209-C-2 (Kane)
John Papaioannou: #17-00238-C-2 (Kane)
Casco Industries: #17-00239-I-3 (Kane)
Alden Fox River Horizon II LP: #17-00240-C-2 (Kane)

Chairman Glorioso moved to grant a final 60-day extension in each appeal to the Kane County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- l. RREEF America Reit Agent Corner Partners: #16-02705-C-3 (Lake)

Chairman Glorioso moved to grant a final 60-day extension to grant the Lake County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- m. Exeter Property Group: #16-00530-I-1 (Kane)
Exeter Property Group: #16-00531-I-1 (Kane)
Exeter Property Group: #16-00532-I-1 (Kane)

Chairman Glorioso moved to grant a final 60-day extension in each appeal to the Kane County Board of Review. Mr. Steffen seconded the Motion and it carried 5-0.

- n. West Suburban Bank: #16-01189-C-3 (Kane)

Chairman Glorioso moved to grant a final 60-day extension to Intervenor City of Aurora and West Aurora S.D. #129. Mr. Steffen seconded the Motion and it carried 5-0.

- o. Fox River Business Center Land, LLC: #16-01586-I-3 (Kane)

Chairman Gloriosso moved to grant a final 60-day extension to Intervenor C.U.S.D. #300. Mr. Steffen seconded the Motion and it carried 5-0.

- p. Flexco Engineered Systems Group, LLC: #16-05264-C-2 (DuPage)

Chairman Gloriosso moved to grant a final 60-day extension to Intervenor Lemont Fire Protection District. Mr. Steffen seconded the Motion and it carried 5-0.

- q. MOC Realty LLC (Midwest Orthopaedic): #16-01325-C-3 (Peoria)
Main Street Commons, LLC (Harrington): #16-01389-C-3 (Peoria)
Milans Hotels LLC: #16-01409-C-3 (Peoria)
Peoria Forrest Hill Dev Comp: #16-01411-C-3 (Peoria)

Chairman Gloriosso moved to grant a final 60-day extension in each appeal to Intervenor Board of Education of Peoria S.D. #150. Mr. Steffen seconded the Motion and it carried 5-0.

- r. Target Corporation: #16-32720-C-2 (Cook - Proviso)

Mr. Freeman moved to grant a final 90-day extension to Intervenor Proviso Twp. H.S.D. #209. Mr. Steffen seconded the Motion and it carried 5-0.

- s. Target Corporation: #16-32883-C-3 (Cook - Proviso)

Mrs. Kinion moved to grant a final 60-day extension to Intervenor Lindop S.D. #92. Mr. Freeman seconded the Motion and it carried 5-0.

- t. The Coca Cola Company: #16-34464-I-3 (Cook - Niles)

Mr. Freeman moved to grant a final 90-day extension to Intervenor Niles E.S.D. #71 and Niles Twp. H.S.D. #219. Mr. Bilotta seconded the Motion and it carried 5-0.

- u. Athanasios Nicolaou: #16-35081-C-2 (Cook - Proviso)

Mr. Freeman moved to grant a final 90-day extension to Intervenor Proviso Twp. H.S.D. #209. Mr. Bilotta seconded the Motion and it carried 5-0.

- v. South Riverside Building, LLC: #16-36220-C-3 (Cook - West Chicago)

Mrs. Kinion moved to grant Intervenor City of Chicago a final 30-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- w. Avis Budget Group: #16-28306-I-2 (Cook - Leyden)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Manheim S.D. #83. Mr. Steffen seconded the Motion and it carried 5-0.

- x. Donald Olson: #16-29489-C-2 (Cook - Leyden)
Rima Investments: #16-30109-I-2 (Cook - Leyden)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor Manheim S.D. #83. Mr. Steffen seconded the Motion and it carried 5-0.

- y. Clear Pack Sonoco: #16-30518-I-2 (Cook - Leyden)
Fresenius Kabi, USA: #16-30858-C-2 (Cook - Leyden)
Fresenius Kabi USA: #16-30859-C-2 (Cook - Leyden)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor Manheim S.D. #83. Mr. Steffen seconded the Motion and it carried 5-0.

- z. Roger Keaton: #16-32855-C-3 (Cook - Leyden)
OMS O'Hare, LLC: #16-33161-C-2 (Cook - Maine)

Mr. Bilotta moved to grant a final 90-day extension in each appeal to Intervenor Village of Elmwood Park and Village of Rosemont. Mr. Freeman seconded the Motion and it carried 5-0.

- aa. Angelo Potakis: #16-32363-C-2 (Cook - Leyden)
Condo Association 1030 Higgins Road: #16-32861-C-2 (Cook - Leyden)
Sabet Siddiqui: #16-34101-C-2 (Cook - Hanover)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor Leyden C.H.S.D. #212, Maine Twp. H.S.D. #207 and Elgin S.D. U-46. Chairman Glorioso seconded the Motion and it carried 5-0.

- bb. Shannon Court Apartments, LLC: #16-34394-C-2 (Cook - Hanover)
Ahmed K. Zhadan: #16-35998-C-2 (Cook - Hanover)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor Elgin S.D. U-46. Chairman Glorioso seconded the Motion and it carried 5-0.

- cc. Throw Strikes Three LLC: #16-30020-C-2 (Cook - Orland)
Sears Holding Corporation: #16-30481-C-3 (Cook - Orland)
Esmark Steel Group: #16-30729-I-2 (Cook - Bloom)
Target Corporation: #16-30890-C-2 (Cook - Orland)
Commonwealth Edison: #16-31133-C-2 (Cook - Bloom)
Sears Holdings Corporation: #16-30454-C-3 (Cook - Orland)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor City of Chicago Heights, Orland Twp., and Bloom Twp. H.S.D. #206. Chairman Glorioso seconded the Motion and it carried 5-0.

- dd. Terry Hansen: #16-05628-C-1 (Montgomery)
Terry Hansen: #16-05629-R-1 (Jersey)

Mr. Freeman moved to deny the request to reinstate appeals. Chairman Glorioso seconded the Motion and it carried 5-0.

- ee. Zenah Taher: #16-39375-R-1 (Cook - Thornton)
Zenah Taher: #16-39376-R-1 (Cook - Thornton)
Zenah Taher: #16-39377-R-1 (Cook - Bremen)
Zenah Taher: #16-39379-R-1 (Cook - Thornton)

Mr. Freeman moved to deny the request to reinstate appeals. Chairman Glorioso seconded the Motion and it carried 5-0.

- ff. Ralph and Mary Lou Gicla and Meyers: #17-00015-R-1 (Putnam)

Mr. Bilotta moved to deny Putnam County Board of Review's request to vacate default. Mrs. Kinion seconded the Motion and it carried 5-0.

- gg. Arrowhead Lodge, Inc: #16-01591-C-2 (Kane)

Mr. Bilotta moved to grant a final 60-day extension to the Kane County Board of Review. Chairman Glorioso seconded the Motion and it carried 5-0.

hh. Motion to Revise Judgement: This item moved forward to the first item on the Agenda.

6. Attachments

Decisions A – G and Z

As to Attachment A, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

As to Attachment B, Mrs. Kinion moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 5-0.

As to Attachment C, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Chairman Glorioso recusing.

As to Attachment D, Chairman Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Steffen moved to approve the attachment. Chairman Glorioso seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Chairman Glorioso moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment G, Mr. Bilotta moved to approve the attachment. Chairman Glorioso seconded the Motion and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

Workload Reports:

Mr. Waggoner presented and reviewed the monthly Workload Report FY18 data for year to date through September 1, 2018. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported staff produced 2,100 closed appeals for the month of September.

7. Other Business

Mr. Waggoner stated the Property Tax Appeal Board 2019 Meeting Schedule will be discussed at the October Board Meeting.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:30 a.m. Mr. Steffen seconded the Motion and it carried 5-0.

Respectfully submitted,

Steven M. Waggoner
Acting Executive Director

SMW/dl